



[4830-01-p]

## DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-134247-16]

RIN 1545-BN73

Revision of Regulations under Chapter 3 Regarding Withholding of Tax on Certain U.S. Source Income Paid to Foreign Persons; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; correction.

SUMMARY: This document contains a correction to a notice of proposed rulemaking (REG-134247-16) that was published in the **Federal Register** on Friday, January 6, 2017 (82 FR 1645). The notice of proposed rulemaking under section 1441 of the Internal Revenue Code of 1986 (Code) relates to withholding of tax on certain U.S. source income paid to foreign persons and requirements for certain claims for refund or credit of income tax made by foreign persons.

DATES: This correction is effective **[INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER]** and is applicable beginning January 6, 2017.

FOR FURTHER INFORMATION CONTACT: Kamela Nelan at (202) 317- 6942 (not a toll-free number).

### SUPPLEMENTARY INFORMATION:

#### **Background**

The notice of proposed rulemaking (REG-134247-16) that is the subject of this correction is under section 1441 of the Code.

#### **Need for Correction**

As published, the notice of proposed rulemaking (REG-134247-16) contains an omission which may prove to be misleading and needs to be corrected.

### **Correction of Publication**

Accordingly, the notice of proposed rulemaking (82 FR 1645, January 6, 2017) is corrected as follows:

On page 1636, insert the following language after the twenty-third line from the top of the third column:

### **“Withdrawal of Notice of Proposed Rulemaking**

Accordingly, under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-134361–12) that was published in the **Federal Register** on Thursday, March 6, 2014 (79 FR 12880) is withdrawn.”

Martin V. Franks  
Chief  
Publications and Regulations Branch  
Legal Processing Division  
Associate Chief Counsel  
(Procedure and Administration)

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